

# INTERNAL REVENUE SERVICE

## FISCAL YEAR 2009 ENFORCEMENT RESULTS

### Enforcement Revenue Collected<sup>1</sup>

(Dollars in Billions)	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Collection	\$22.1	\$24.3	\$24.4	\$24.8	\$25.7	\$26.6	\$28.2	\$31.8	\$31.1	\$26.9
Examination <sup>2</sup>	\$10.2	\$7.9	\$7.9	\$10.7	\$14.7	\$17.7	\$17.2	\$23.5	\$20.6	\$17.4
Document Matching <sup>3</sup>	\$1.5	\$1.6	\$1.8	\$2.2	\$2.7	\$3.1	\$3.3	\$3.9	\$4.7	\$4.6
<b>Total</b>	<b>\$33.8</b>	<b>\$33.8</b>	<b>\$34.1</b>	<b>\$37.6</b>	<b>\$43.1</b>	<b>\$47.3</b>	<b>\$48.7</b>	<b>\$59.2</b>	<b>\$56.4</b>	<b>\$48.9</b>

### Staffing for Key Enforcement Occupations<sup>4</sup>

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Revenue Officers	5,538	5,376	5,502	5,076	5,156	5,249	5,627	5,662	5,492	5,451
Revenue Agents	12,542	12,092	11,743	11,780	11,811	12,192	12,778	12,816	12,599	12,958
Special Agents	2,752	2,735	2,868	2,834	2,778	2,771	2,780	2,709	2,631	2,650
<b>Total</b>	<b>20,832</b>	<b>20,203</b>	<b>20,113</b>	<b>19,691</b>	<b>19,746</b>	<b>20,211</b>	<b>21,185</b>	<b>21,187</b>	<b>20,722</b>	<b>21,059</b>

Notes:

<sup>1</sup> Enforcement revenue collected in a fiscal year includes tax, interest, and penalties from multiple tax years. Some enforcement activities can take more than a

<sup>2</sup> Includes any revenue collection attributable to IRS Appeals activities.

<sup>3</sup> Includes the Information Reporter Program (IRP) and the Automated Underreporter (AUR) Program.

<sup>4</sup> Enforcement staffing levels presented in Full Time Equivalents (FTE). FTE funded directly by the Enforcement appropriation and by reimbursements are included.

## Examination - Individual Return Closures and Coverage Rates

### Total Individual Returns

	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY2009</b>
Field	251,108	202,515	205,134	206,457	197,388	247,235	302,785	311,339	310,429	326,249
Correspondence	366,657	529,241	538,747	642,839	810,486	968,073	981,165	1,073,224	1,081,152	1,099,639
<b>Total Examinations</b>	<b>617,765</b>	<b>731,756</b>	<b>743,881</b>	<b>849,296</b>	<b>1,007,874</b>	<b>1,215,308</b>	<b>1,283,950</b>	<b>1,384,563</b>	<b>1,391,581</b>	<b>1,425,888</b>
<b>Returns Filed in prior CY</b>	124,887,100	127,097,400	129,444,947	130,341,159	130,134,277	130,576,852	132,275,830	134,542,879	137,849,635	138,949,670
<b>Coverage</b>	0.49%	0.58%	0.57%	0.65%	0.77%	0.93%	0.97%	1.03%	1.01%	1.03%

\* CY = Calendar Year.

## Examination - Individual Return Closures and Coverage Rates

### Income Under \$200,000

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009
Field	n/a	n/a	266,726	267,699	256,854	269,865
Correspondence	n/a	n/a	929,666	1,011,315	1,003,976	1,010,870
<b>Total Examinations</b>			<b>1,196,392</b>	<b>1,279,014</b>	<b>1,260,830</b>	<b>1,280,735</b>
Returns Filed in Prior CY*			128,875,395	130,600,177	133,407,479	133,924,956
Coverage			0.93%	0.98%	0.95%	0.96%

### Income \$200,000 and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009
Field	n/a	n/a	36,059	43,640	53,575	56,384
Correspondence	n/a	n/a	51,499	61,909	77,176	88,769
<b>Total Examinations</b>			<b>87,558</b>	<b>105,549</b>	<b>130,751</b>	<b>145,153</b>
Returns Filed in Prior CY*			3,400,435	3,942,702	4,442,156	5,024,714
Coverage			2.57%	2.68%	2.94%	2.89%

### Income \$1 Million and Higher

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009
Field	5,857	7,166	9,459	12,259	12,233	15,730
Correspondence	3,719	5,669	4,728	10,941	9,641	12,619
<b>Total Examinations</b>	<b>9,576</b>	<b>12,835</b>	<b>14,187</b>	<b>23,200</b>	<b>21,874</b>	<b>28,349</b>
Returns Filed in Prior CY*	190,372	210,280	270,161	339,138	392,776	441,715
Coverage	5.03%	6.10%	5.25%	6.84%	5.57%	6.42%

\* CY = Calendar Year.

n/a = not available

## Examination - Business Return Closures and Coverage Rates<sup>1</sup>

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007*	FY 2008	FY 2009
<b>Total Returns Examined</b>	<b>49,574</b>	<b>40,557</b>	<b>40,287</b>	<b>38,299</b>	<b>29,445</b>	<b>47,593</b>	<b>52,149</b>	<b>59,516</b>	<b>59,823</b>	<b>58,144</b>
Returns Filed in Prior CY	7,228,200	7,384,600	7,576,681	7,849,109	8,141,645	8,373,880	8,722,410	9,072,828	9,530,662	9,951,648
Coverage	0.69%	0.55%	0.53%	0.49%	0.36%	0.57%	0.60%	0.66%	0.63%	0.58%

### Small Corporation Returns

<b>(Assets Under \$ 10 Million)</b>	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Returns Examined	18,623	14,332	14,655	13,608	7,294	17,858	17,849	20,020	20,580	18,298
Returns Filed in Prior CY*	2,430,000	2,372,900	2,329,479	2,327,272	2,310,279	2,249,416	2,230,024	2,171,144	2,166,197	2,146,400
Coverage	0.77%	0.60%	0.63%	0.58%	0.32%	0.79%	0.80%	0.92%	0.95%	0.85%

### Large Corporation Returns

<b>(Assets \$10 Million and Higher)</b>	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Returns Examined	9,212	8,718	8,443	7,125	9,523	10,829	10,578	9,644	9,406	9,536
Returns Filed in Prior CY*	56,500	57,800	59,602	58,974	56,883	54,091	56,847	57,357	61,641	65,546
Coverage	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.26%	14.55%

### Subchapter S Returns

<b>(Form 1120-S)</b>	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Returns Examined	15,200	12,437	11,646	9,695	6,402	10,417	13,970	17,657	16,634	17,455
Returns Filed in Prior CY*	2,767,000	2,887,100	3,022,589	3,191,108	3,369,122	3,523,934	3,715,249	3,909,730	4,155,830	4,390,857
Coverage	0.55%	0.43%	0.39%	0.30%	0.19%	0.30%	0.38%	0.45%	0.40%	0.40%

### Partnership Returns

<b>(Form 1065)</b>	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Returns Examined	6,539	5,070	5,543	7,871	6,226	8,489	9,752	12,195	13,203	12,855
Returns Filed in Prior CY*	1,974,700	2,066,800	2,165,011	2,271,755	2,405,361	2,546,439	2,720,290	2,934,597	3,146,994	3,348,845
Coverage	0.33%	0.25%	0.26%	0.35%	0.26%	0.33%	0.36%	0.42%	0.42%	0.38%

<sup>1</sup> Business Returns include Small and Large Corporation Returns and Subchapter S and Partnership Pass Through Returns.

\* CY = Calendar Year.

## Examination - Large Corporation Return Closures and Coverage Rates

### Assets \$10 Million and Higher

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b>Total Returns Examined</b>	<b>9,212</b>	<b>8,718</b>	<b>8,443</b>	<b>7,125</b>	<b>9,523</b>	<b>10,829</b>	<b>10,578</b>	<b>9,644</b>	<b>9,406</b>	<b>9,536</b>
Returns Filed in Prior CY*	56,500	57,800	59,602	58,974	56,883	54,091	56,877	57,357	61,641	65,546
Coverage	16.3%	15.1%	14.2%	12.1%	16.7%	20.0%	18.6%	16.8%	15.3%	14.5%

### By Asset Class

	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
<b>\$10 Million &lt; \$50 Million</b>										
Returns Examined	3,628	3,071	2,540	1,987	2,864	3,535	4,218	4,473	3,833	3473
Coverage	11.7%	9.7%	7.8%	6.2%	9.4%	12.3%	14.2%	15.0%	11.7%	10.1%
<b>\$50 Million &lt; \$100 Million</b>										
Returns Examined	1,145	973	865	782	965	1,148	999	801	893	1158
Coverage	14.7%	12.3%	10.7%	9.8%	12.9%	16.4%	13.8%	11.4%	11.7%	14.3%
<b>\$100 Million &lt; \$250 Million</b>										
Returns Examined	1,359	1,369	1,289	1,026	1,308	1,287	1,085	946	1,026	1134
Coverage	17.4%	17.6%	16.0%	12.9%	16.9%	17.5%	14.0%	12.1%	12.8%	13.6%
<b>\$250 Million and Higher</b>										
Returns Examined	3,080	3,305	3,749	3,330	4,386	4,859	4,276	3,424	3,654	3771
Coverage	31.4%	32.1%	34.4%	29.8%	39.8%	44.1%	35.2%	27.2%	27.4%	25.7%

\* CY = Calendar Year.

## Examination - Tax Exempt Organization Return Closures

	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006*</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Returns Examined</b>	7,435	5,342	5,278	5,754	5,800	4,953	7,079	7,580	7,861	10,187
<b>in Prior Calendar Year</b>	836,550	872,210	783,582	809,223	863,494	849,342	849,227	867,696	888,412	823,087
<b>Coverage</b>	0.89%	0.61%	0.67%	0.71%	0.67%	0.58%	0.83%	0.87%	0.88%	1.24%

## Collection

### Enforcement Actions

	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Levies</b>	219,778	674,080	1,283,742	1,680,844	2,029,613	2,743,577	3,742,276	3,757,190	2,631,038	3,478,181
<b>Liens</b>	287,517	426,166	482,509	544,316	534,392	522,887	629,813	683,659	768,168	965,618
<b>Seizures</b>	74	234	296	399	440	512	590	676	610	581

## Criminal Investigations

### Prosecutions Recommended

<b>By Source</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
Tax and Tax Related	999	964	991	1,336	1,439	1,434	1,343	1423	1293	1269
Nontax (illegal)	509	524	483	521	719	658	756	866	804	769
Narcotics	926	847	659	684	879	767	621	548	688	532
<b>Total</b>	<b>2,434</b>	<b>2,335</b>	<b>2,133</b>	<b>2,541</b>	<b>3,037</b>	<b>2,859</b>	<b>2,720</b>	2837	2785	2570
<b>Overall Conviction Rate</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
	91.5%	90.4%	91.5%	91.5%	92.2%	91.2%	91.5%	90.20%	92.30%	87.20%
<b>Average Sentence<sup>1</sup></b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
	16	18	19	19	21	22	22	22	24	24

<sup>1</sup> Average sentence in months for Tax and Tax Related cases.

	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY2008</b>	<b>FY 2009</b>
Investigations Initiated	3,372	3,284	3,906	4,001	3,917	4,269	3,907	4,211	3,749	4121
Information & indictments	2,469	2,292	1,924	2,128	2,489	2,406	2,319	2,323	2,547	2335

Both "information" and "indictments" are accusations. "Information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a grand jury.

## Taxpayer Service

### Electronic Filing (e-File) Rate -- Individual Returns

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
31%	36%	40%	47%	51%	54%	57%	58%	66%

### Toll-Free Assistor Level of Service

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
62%	69%	80%	87%	83%	82%	82%	53%	70%

### Toll-Free Tax Law Accuracy

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
80%	84%	82%	80%	89%	91%	91%	91%	93%

### Toll-Free Customer Satisfaction Rating

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
n/a	n/a	93%	94%	94%	94%	94%	93%	93%

### Web Page Visits on IRS.Gov (in millions)

### Calendar Years

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
n/a	n/a	102.6	152.7	176.5	197.1	217.8	329.4	266.7

### Online Refund Status Checks through 'Where's My Refund' (in millions)

FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
n/a	1.1	12.4	14.9	22.1	24.7	32.1	39.2	54.30















